

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard and Adriane Bower  
DOCKET NO.: 05-25590.001-R-1  
PARCEL NO.: 18-07-101-044-0000-0000

The parties of record before the Property Tax Appeal Board are Richard and Adriane Bower, the appellant, and the Cook County Board of Review.

The subject property consists of a 40-year-old, multi-level style single-family dwelling of frame construction containing 1,467 square feet of living area and located in Lyons Township, Cook County. Amenities include two full baths, a partial basement, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located within two blocks of the subject. These properties consist of multi-level style single-family dwellings of frame and masonry construction from 38 to 45 years old. All of the comparable dwellings contain one full bath, one half-bath, air conditioning and have garages. The comparables range in size from 1,116 to 1,306 square feet of living area and have improvement assessments ranging from \$18.84 to \$19.31 per square foot of living area. Additionally, the appellants argued the subject's assessment increased by a greater percentage than the comparables. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$31,640, or \$21.56 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,029
IMPR.:	\$	26,000
TOTAL:	\$	40,029

Subject only to the State multiplier as applicable.

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detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of multi-level style single-family dwellings of frame or frame and masonry construction from 41 to 46 years old. The comparables contain two or three full baths, partial basements, air conditioning, fireplaces and have garages; one also has a half-bath. Ranging in size from 1,813 to 2,093 square feet of living area, the comparables have improvement assessments ranging from \$21.77 to \$23.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board accords the appellants' comparables the most weight. These three improvements are similar in location, age, size and amenities when compared to the subject. The Board accords the board of review's comparables diminished weight as they are less similar to the subject, particularly in size and location, than the appellants' comparables. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

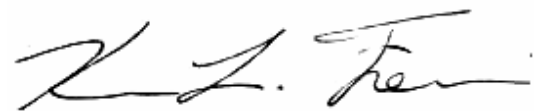
As a final point, the Board finds the appellants' argument that the subject's assessment increased by a greater percentage than the comparables unpersuasive. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is

demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.